



# ITG News

Keeping First Nations Informed



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## Message From The Director

Welcome to the initial issue of our quarterly *ITG News* for Indian Tribes located within the Southwestern U.S. As the IRS Office of Indian Tribal Governments moves to expand its efforts to assist federally-recognized tribes with addressing federal tax administration issues, we will continue to explore new methods to effectively communicate with tribes, and ensure the timely distribution of information. I hope that you find this newsletter to be a valuable tool.

We have a number of other information mechanisms available to assist you. We are continuing to enhance our web site for tribes at <http://www.irs.gov/tribes>, which includes recent information on regulatory issuances, links to common tax forms, answers to Frequently Asked Questions, return filing addresses, and updates on the Advisory Committee to the TEGE Commissioner, a group that includes two representatives from Indian tribes. We also offer toll-free telephone assistance at (877) 829-5500.

We want this to be your newsletter, so if there are any areas you would like addressed, please let us know. As always, I welcome your feedback on our operations, and particularly your suggestions on how we might improve our service to you. Please feel free to contact any of our Specialists at any time, or you may always contact me at (202) 283-9800, or via e-mail at [Christie.Jacobs@irs.gov](mailto:Christie.Jacobs@irs.gov).

Christie Jacobs



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### New Casino Report Form Implemented

Effective October 1, 2003, FinCEN Form 103 has replaced Form 8362 (Currency Transaction Report for Casinos). A link to the new form is available on the ITG web site at <http://www.irs.gov/tribes>.



## Update on Consultation Listening Meetings

Based on the recommendations of the Advisory Committee to the Tax Exempt Government Entities Commissioner, we are currently holding a series of 12 "listening" meetings that are designed to allow tribal input into the scope and process that might be employed in an eventual IRS/Tribal Consultation Policy.

We have completed six of the meetings and have received valuable ideas. However, there are still six additional meetings that will be held during the next three months as follows:

Wednesday October 15<sup>th</sup>

1:00-4:00pm

Holiday Inn – Duluth, Minnesota

200 West First Street

Thursday October 23<sup>rd</sup>

1:00-4:00pm

Westmark Hotel – Anchorage, Alaska

720 West 5<sup>th</sup> Street

Tuesday November 18<sup>th</sup>

1:00-4:00pm

U.S. Mint Building – Washington, D.C.

801 9<sup>th</sup> Street NW

Tuesday December 9<sup>th</sup>

9:30am-12:30pm

Courtyard by Marriott (Airport) – Albuquerque, New Mexico

1920 Yale Blvd SE

Wednesday December 10<sup>th</sup>

Navajo Nation

Time and Location TBA

Thursday December 11<sup>th</sup>

1:00-4:00pm

Hilton Phoenix East – Mesa, Arizona

1011 West Holmes Avenue

If you are interested in participating, you can attend any of the remaining meetings by registering on-line through the registration link on our web site at <http://www.irs.gov/tribes>. You can also submit input through the e-mail link on the bottom of the registration page. Once all of the meetings are completed, we will be posting a summary of the input received to our web site, and inviting additional comments before any drafting process begins.



## ITG Customer Satisfaction Survey Results

In July we mailed our first ever Customer Satisfaction Survey to each of the 564 federally-recognized tribes. This effort was part of our desire to have our customers provide us with direct feedback on how well we are doing our job and meeting their needs and expectations.

The overall level of satisfaction was very high. However, that does not mean that we cannot improve. In fact, the survey results provided us with several areas where we will be undertaking actions. Many of those actions are included in a summary that we posted to our web site at <http://www.irs.gov/tribes>, but we also want to share some of the more significant actions that we are planning.

First, we will be making a renewed effort to ensure that every tribe is aware of our office and our mission. We will attempt to accomplish this through a marketing effort that will provide tribal contacts with readily accessible information on contact points and work hours for their assigned field specialists. We will also provide information on back-up contacts in the event that the primary contact is not available.

Second, we are initiating steps to improve access to our office and tax information through our web site. Many of our existing features, including our e-mail link, will be redesigned to attempt to improve their visibility, and the ability of our customers to locate the information that is utilized the most often. We will also be focusing efforts on working with tribes to remedy the cause of penalties, and to better address the tax issues for their members. Other actions are listed on our web site.

We want to thank each tribe that took the time to complete and return the survey. Your feedback is very important to us, and we look forward to your continuing feedback in the future.

### Important Update:

#### Regarding Suspicious Activity Reporting ([FinCEN Form 102](#)) Presentation

If you have a situation that requires immediate attention related to a Suspicious Activity Report it should be handled as follows:

- Terrorist Anti-Money Laundering (AML) concerns go to the FinCEN toll-free line. The hotline telephone number is 1-800-949-2732.
- Currency Transaction Report for Casinos (CTRC) filing problems go to the Detroit Computing Center (DCC). The telephone number is 1-800-800-CTRS Mon-Fri 9:00 am – 6:00 pm EST.
- Non-terrorist emergency situations go to the local CI office (or the office closest to you). If you need assistance contact your ITG Specialist at the telephone numbers or e-mail address listed on Page 5.



## LAST CHANCE!

### Don't Miss the Deadline to File a FUTA Claim

For timely filed 2000 Form 940 (Employer's Annual Federal Unemployment (FUTA) Tax Returns), the deadline for filing the claims is **January 31, 2004**. For these claims to be timely filed the tax return must be **received** by the appropriate Internal Revenue Service (IRS) campus no later than **January 31, 2004**.

As of December 21, 2000, Indian tribes are not required to file Form 940, if the tribe is participating the State Unemployment Tax system (SUTA). This law as enacted under the Community Renewal Tax Relief Act of 2000 as enacted by the Consolidated Appropriations Act (CAA) of 2001 made a significant change to the FUTA laws. Announcement 2001-16 provided the instructions for federally recognized Indian tribes to file claims to receive refunds of deposits. The web link to Announcement 2001-16: <http://www.irs.gov/pub/irs-irbs/irb01-08.pdf>.

In order to be timely filed the 2000 Form 940 was due by January 31, 2001. Under Internal Revenue Code section 6511(b)(2)(A), the time period for filing a claim is 3-years from the date the tax return was due or filed. Three years from January 31, 2001 would be January 31, 2004. All claims must be received by the appropriate IRS campus by this date.

Federally recognized Indian tribes are now treated similarly to state and local governments for unemployment tax purposes. Services performed in the employ of tribes generally are no longer subject to the Employer's Annual Federal Unemployment Tax Act (FUTA) unless the tribal government elects not to participate in the state unemployment system. This election may be made on an entity-by-entity basis.

In addition to the tribal entity, this law also applies to all wholly owned tribal businesses or enterprises. All of your tribal Employer Identification Numbers should be reviewed to determine if you may have a FUTA claim. If you have a question as to whether you (1) have deposits on a FUTA account, or (2) if you have filed a FUTA tax return for 2000, 2001, or 2002 or (3) whether you have already received FUTA refund, please contact your ITG Specialist. We are currently in the process of updating tribal accounts to reflect the proper filing requirements on the entities that are in compliance with SUTA. Your input will enable the ITG Specialist to better serve you.

Reminder: If you are eligible for a FUTA refund, then file the FUTA claim prior to January 31, 2004, or contact your ITG Specialist for assistance.

**Service may be our last name, but Customer Service is our First Priority**



ITG Specialist - Primary Contact	<b>Arizona, Colorado, New Mexico, Texas &amp; Utah Assigned Tribes, Pueblos and Nations</b>
Anna Crowder (505) 837-5583 <a href="mailto:Anna.L.Crowder@irs.gov">Anna.L.Crowder@irs.gov</a>	New Mexico Pueblos & Tribes: Laguna Pueblo, Mescalero Apache Tribe, San Juan Pueblo, Sandia Pueblo, Santo Domingo Pueblo, & Zuni Pueblo,
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Suzanne Perry (602) 207-8254 <a href="mailto:Suzanne.V.Perry@irs.gov">Suzanne.V.Perry@irs.gov</a>	Arizona Tribes: Fort McDowell Yavapai Nation, Hopi Tribe, Salt River Pima-Maricopa Indian Community & Tonto Apache Tribe  Utah Tribes: Paiute Indian Tribe of Utah & Ute Indian Tribe of Utah
Michelle Risk (602) 207-8682 <a href="mailto:Michelle.L.Risk@irs.gov">Michelle.L.Risk@irs.gov</a>	Arizona Tribes & Nations: Ak-Chin Indian Community, Cocopah Tribe, Colorado River Indian Tribes, Fort Yuma-Quechan Indian Tribe, Gila River Indian Community, Pascua Yaqui Tribe, San Carlos Apache Tribe & Tohono O'odham Nation
Catherine St.Gregory (505) 986-5260ext.243 <a href="mailto:Catherine.M.StGregory@irs.gov">Catherine.M.StGregory@irs.gov</a>	New Mexico Pueblos: Taos Pueblo & Zia Pueblo,  Colorado Tribes: Southern Ute Tribe & Ute Mountain Tribe  Texas Tribes: Ysleta Del Sur Pueblo



## Patriot Act Communication System

With the passage of the USA PATRIOT Act of 2001, the Financial Crimes Enforcement Network (FinCEN) was tasked with developing a highly secure network to allow filing institutions to electronically file Bank Secrecy Act (BSA) forms, in particular Currency Transaction Reports (CTRs) and Suspicious Activity Reports (SARs).

In order to meet these requirements, FinCEN has developed the Patriot Act Communication System ("PACS"). The system will allow:

Filing institutions and other organizations to electronically file CTRs and SARs in a highly secure fashion over the Internet. This includes both single forms as well as batches of forms (i.e., multiple CTRs or SARs contained in electronic batches).

FinCEN to issue advisories and PACS system updates to the PACS user community

Members of filing institutions to send secure messages to FinCEN (and receive responses where appropriate).

Effective October 1, 2003 PACS will include the following new forms:

[FinCEN Form 101](#) (SAR by the Securities and Futures Industries)

[FinCEN Form 102](#) (SAR by Casinos and Card Clubs)

[FinCEN Form 103](#) (CTR by Casinos), and  
Form TDF 90-22.56 (SAR by Money Services Business).

### How PACS Will Work

*Accessing PACS:* The PACS system will be hosted on a secure website on the Internet. Filing institution personnel will be able to access PACS only after they have applied for and received a digital certificate from a Government-approved certificate authority.

*Using PACS to File BSA Forms:* Some institutions regularly file thousands of electronic CTRs and dozens of SARs at a single time. Other institutions file only a small number of electronic or paper-based CTRs and SARs yearly. For both, PACS will serve as another, more efficient conduit for filing BSA forms with the Government. Filing institutions will not be required to file BSA forms using PACS; it will instead be another avenue available to them for filing. All BSA forms and data submitted to PACS are encrypted for protection. At the end of each day, PACS will deliver all submitted BSA data to the IRS Detroit Computing Center for processing. Electronic notification of filings will be provided by PACS to filing institutions.

*Alerts and Secure Messaging:* FinCEN will use PACS to issue alerts consisting of FinCEN advisories, PACS System updates, and other communications to the PACS user community.

For further information about filing through PACS, visit <http://pacs.treas.gov>. If you have any questions concerning the system, please contact the PACS Help Desk at 1-888-827-2778 (option 6) or via e-mail at [PACSHelp@notes.tcs.treas.gov](mailto:PACSHelp@notes.tcs.treas.gov)

Publication 3908—Gaming Tax Law for Indian  
Tribal Governments has been revised.  
The updated version is now available through our Distribution  
Centers, or by contacting your ITG Specialist.



# Federal Tax Calendar for Fourth Quarter 2003

## October 2003

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3 * Payroll date 9/27-9/30	4
5	6	7	8 * Payroll date 10/1-10/3	9	10 * Payroll date 10/4-10/7 Employees report September tips to employer	11
12	13	14	15 ** Monthly payroll tax deposit for September	16 * Payroll date 10/8-10/10	17 * Payroll date 10/11-10/14	18
19	20	21	22 * Payroll date 10/15-10/17	23	24 * Payroll date 10/18-10/21	25
26	27	28	29 * Payroll date 10/22-10/24	30	31 * Payroll date 10/25-10/28	

## November 2003

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5 * Payroll date 10/29-10/31	6	7 * Payroll date 11/1-11/4	8
9	10 Employees report October tips to employer	11	12	13 * Payroll date 11/5-11/7	14 * Payroll date 11/8-11/11	15
16	17 ** Monthly payroll tax deposit for October	18	19 * Payroll date 11/12-11/14	20	21 * Payroll date 11/15-11/18	22
23	24	25	26 * Payroll date 11/19-11/21	27	28	29
30						

\* = Make a Payroll Deposit if you are under the semi-weekly deposit rule. \*\* = Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS are due one day prior to the dates listed.



## December 2003

SUN	MON	TUE	WED	THU	FRI	SAT
	1 * Payroll date 11/22-11/25	2	3 * Payroll date 11/26-11/28	4	5 * Payroll date 11/29-12/2	6
7	8	9	10 * Payroll date 12/3-12/5 > Employees re- port November tips to employer	11	12 * Payroll date 12/6- 12/9	13
14	15 ** Monthly payroll tax deposit for November	16	17 * Payroll date 12/10-12/12	18	19 * Payroll date 12/13-12/16	20
21	22	23	24 * Payroll date 12/17-12/19	25	26	27
28	29 * Payroll date 12/20-12/23	30	31 * Payroll date 12/24-12/26			

\* = Make a Payroll Deposit if you are under the semi-weekly deposit rule.

\*\* = Make a Monthly Deposit if you qualify under that rule.

NOTE: Deposits made through EFTPS are due one day prior to the dates listed

### Return Filing Dates

#### By October 31

File Form 941 for the third quarter of 2003. If the tax was deposited in full and on time, file by November 10.

File Form 730 on applicable wagers accepted during September 2003.

#### By November 30

File Form 730 for applicable wagers accepted during October 2003.

#### By December 31

File Form 730 for applicable wagers accepted during November 2003.

To add your name or e-mail address to our mailing list, please contact us via e-mail at [Michelle.L.Risk@irs.gov](mailto:Michelle.L.Risk@irs.gov), or call Michelle L. Risk at (602) 207-8682.

*Account or Tax Questions??  
Call Customer Account Services at  
1-877-829-5500*